PATENT IBM/293

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Toshiharu Furukawa, et al. Confirmation No.: 6082

Art Unit: 2818

Serial No.: 10/814,482

Examiner: David J. Goodwin
Filed: March 31, 2004
Atty. Docket No.: ROC9200300399US1

For: METHOD FOR FABRICATING STRAINED SILICON-ON-

INSULATOR STRUCTURES AND STRAINED SILICON-ON-

INSULATOR STRUCTURES FORMED THEREBY

AMENDMENT UNDER 37 C.F.R. § 1.111

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In reply to the non-final Office Action dated December 22, 2006, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 5 of this paper.